

Notification of Strengthening Business Management Policy (Recruitment Result of Voluntary Retirement)

As ACOM CO., LTD. (“ACOM”) announced on November 5, 2009, ACOM works on strengthening business management policy to build the stable earnings base by further strengthening the business management, restructure internal organization and strengthen business foundation for next growth.

ACOM announces recruitment result of voluntary retirement due to the conclusion of recruitment of voluntary retirement as a part of strengthening business management policy.

1. Details of the Recruitment

- (1) Subject: Regular staff above 36-year-old and 59-year-old or below as of March 31, 2010
- (2) Number of the Recruitment: About 550 employees (2,756 general employees and 285 temporary transferred employees to related companies are engaged as of the end of September, 30 2009)
- (3) Recruitment Period: From November 16, 2009 to December 25, 2009
- (4) Date of Retirement: A voluntary date in the term from November 30, 2009 to March 31, 2010
- (5) Preferred Treatment: Providing special extra retirement benefits in addition to general retirement allowance
- (6) Outplacement: Providing support by outplacement expert companies, etc. as requested

2. Recruitment Result

Number of the Applicants: 408 Employees

3. Effect on Business Performance in This Fiscal Year

4.8 billion yen of extraordinary loss was booked in this third quarter due to providing special extra retirement expenses, etc. This effect is already anticipated in business forecast for this fiscal year announced on November 5, 2009, and the business forecast will remain unchanged at the present point.